

रजिस्ट्रार नं० पी० 461.



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, 1 अप्रैल, 1972/12 चैत्र, 1894

**GOVERNMENT OF HIMACHAL PRADESH**

**VIDHAN SABHA SECRETARIAT**

**NOTIFICATIONS**

*Simla-4, the 30th March, 1972*

**No. 1-19/72-VS.**—In pursuance of rule 135 of the Rules of Procedure and Conduct of Business of the Himachal Pradesh Legislative Assembly, the Himachal Pradesh Appropriation Bill, 1972 (Bill No. 1 of 1972) as

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introduced in the Legislative Assembly on the 30th March, 1972, is hereby published in the Himachal Pradesh Government Gazette.

R. C. SHARMA.  
*Under Secretary.*

Bill No. 1 of 1972.

# THE HIMACHAL PRADESH APPROPRIATION BILL, 1972

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

## A BILL

*to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Himachal Pradesh for the services of the year ending on the 31st day of March, 1972.*

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-third Year of the Republic of India as follows:—

1. This Act may be called the Himachal Pradesh Appropriation Act, 1972.

Short title.

2. From and out of the Consolidated Fund of the State of Himachal Pradesh, there may be paid and applied further sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two crores, ninety-five lakhs and seventy thousand rupees towards defraying the charges which will come in course of payment during the financial year, 1971-72 in respect of the services specified in column 2 of the schedule.

Issue of a further sum of Rs. 2,95,70,000 out of the Consolidated Fund of the State of Himachal Pradesh for the year 1971-72.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Himachal Pradesh by this Act shall be further appropriated for the services and purposes expressed in the schedule in relation to the period mentioned in section 2 of this Act.

Appropriation.

## THE SCHEDULE

(See sections 2 and 3)

No. of Vote	Service and purposes	Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
1	2	3		4
		Rs.	Rs.	Rs.
6	Stamps .. ..	24,000	—	24,000
—	Interest on Debt and Other Obligations ..	—	78,08,000	78,08,000
8	Parliament, State/Union Territory Legislatures ..	2,00,000	—	2,00,000
9	General Administration ..	2,90,000	2,77,000	5,67,000
10	Administration of Justice ..	1,00,000	—	1,00,000
12	Police .. ..	19,44,200	800	19,45,000
13	Miscellaneous Departments ..	5,63,000	—	5,63,000
16	Medical .. ..	10,000	—	10,000
17	Public Health .. ..	2,55,000	—	2,55,000
21	Industries .. ..	3,000	—	3,000

1	2	3	4	
22	Community Development Projects, National Extension Service and Local Development Works .. ..	Rs. 4,00,000	Rs. —	Rs. 4,00,000
29	Public Works (Communications) .. ..	—	1,000	1,000
30	Public Works (Other Works) ..	89,92,000	3,000	89,95,000
31	Capital Outlay on Public Works (Buildings) ..	—	15,000	15,000
33	Famine Relief ..	2,43,000	—	2,43,000
34	Pensions and Other Retirement Benefits ..	10,98,000	2,000	11,00,000
38	Miscellaneous .. ..	200	3,800	4,000
41	Capital Outlay on Improvement of Public Health ..	6,64,000	—	6,64,000
45	Capital Outlay on Public Works (Communications) ..	14,95,100	77,900	15,73,000
46	Capital Outlay on Public Works (Buildings) ..	2,21,000	39,000	2,60,000
47	Capital Outlay on Road and Water Transport Schemes ..	10,00,000	—	10,00,000
—	Charges on Account of Repayment of Debt ..	—	38,40,000	38,40,000
GRAND TOTAL ..		1,75,02,500	1,20,67,500	2,95,70,000

## STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of Article 204 (1) of the Constitution of India to provide for the appropriation out of the Consolidated Fund of the State of Himachal Pradesh of the moneys further required to meet the expenditure charged on the Consolidated Fund and other expenditure as voted by the Legislative Assembly in respect of the estimated expenditure of the Government of Himachal Pradesh for the financial year 1971-72.

SIMLA:  
The 30th March, 1972.

Y. S. PARMAR,  
*Chief Minister.*

## RECOMMENDATIONS OF THE GOVERNOR UNDER ARTICLE 207 OF THE CONSTITUTION OF INDIA

[Finance Department file No. 3-97/71-Fin (A)]

The Governor, having been informed of the subject matter of the proposed Himachal Pradesh Appropriation Bill, 1972, recommends under Article 207 of the Constitution, the introduction in and consideration by the Legislative Assembly of the said Bill.

*Simla-4, the 30th March, 1972*

**No. 1-19/72-VS.**—In pursuance of rule 135 of the Rules of Procedure and Conduct of Business of the Himachal Pradesh Legislative Assembly, the Himachal Pradesh Appropriation (Vote on Account) Bill, 1972, (Bill No. 2 of 1972) as introduced in the Legislative Assembly on the 30th March, 1972 is hereby published in the Himachal Pradesh Government Gazette.

**R. C. SHARMA,**  
*Under Secretary.*

Bill No. 2 of 1972.

**THE HIMACHAL PRADESH APPROPRIATION (VOTE ON ACCOUNT)  
BILL, 1972**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A

**BILL**

*to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Himachal Pradesh for the services of a part of the financial year 1972-73.*

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-third Year of the Republic of India as follows:—

1. This Act may be called the Himachal Pradesh Appropriation (Vote on Account) Act, 1972. Short title.

2. From and out of the Consolidated Fund of the State of Himachal Pradesh, there may be withdrawn sums not exceeding those specified in column 3 of the schedule amounting in the aggregate to the sum of twenty-four crores, forty-three lakhs rupees towards defraying several charges which will come in course of payment during the financial year 1972-73. Withdrawal of Rs. 24,43,00,00 from and out of the Consolidated Fund of the State of Himachal Pradesh for the financial year, 1972-73.

3. The sums authorised to be withdrawn from and out of the Consolidated Fund of the State of Himachal Pradesh by this Act shall be appropriated for the services and purposes expressed in the schedule in relation to the period mentioned in section 2 of the Act. Appropriation.

**THE SCHEDULE**  
(See sections 2 and 3)

No. of Vote	Services and purposes	Sums not exceeding		Total
		Voted by the Legislative Assembly	Charged on the Consoli- dated Fund	
1	2	3		4
		Rs.	Rs.	Rs.
1	Land Revenue ..	29,00,000	—	29,00,000
2	Excise and Taxation ..	5,65,000	—	5,65,000
3	Taxes on Vehicles ..	45,000	—	45,000
—	Interest on Debt and Other Obligations ..	—	1,30,00,000	1,30,00,000
4	Parliament, State/Union Territory Legislatures ..	6,75,000	25,000	7,00,000
5	General Administration ..	51,00,000	2,75,000	53,75,000
6	Administration of Justice ..	6,15,000	1,85,000	8,00,000
7	Jails, Police and Civil Defence ..	95,00,000	—	95,00,000
8	Miscellaneous Departments ..	16,00,000	—	16,00,000

1	2	3	4
	Rs.	Rs.	Rs.
9 Education and Cultural Affairs ..	3,63,40,000	—	3,63,40,000
10 Medical and Public Health Services	1,03,00,000	—	1,03,00,000
11 Agriculture Programme ..	1,18,00,000	—	1,18,00,000
12 Forest Programme ..	1,66,00,000	—	1,66,00,000
13 Co-operation, Community Development and Housing ..	1,29,00,000	—	1,29,00,000
14 Industries and Labour ..	42,00,000	—	42,00,000
15 Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works ..	1,10,000	—	1,10,000
16 Public Works ..	3,86,90,000	10,000	3,87,00,000
17 Capital Outlay on Public Works..	15,00,000	—	15,00,000
18 Road and Water Transport Schemes ..	1,05,00,000	—	1,05,00,000
19 Pensions and Other Retirement Benefits ..	12,87,000	3,000	12,90,000
20 Privy Purses and Allowances of Indian Rulers ..	10,000	—	10,000
21 Miscellaneous ..	34,80,000	—	34,80,000
22 Payment of Compensation, to Land Holders on the Abolition of Zamindari System ..	25,000	—	25,000
23 Capital Outlay on Improvement of Public Health ..	10,00,000	—	10,00,000
24 Capital Outlay on Schemes of Agricultural Improvement and Research ..	7,00,000	—	7,00,000
25 Capital Outlay on Industrial and Economic Development ..	32,00,000	—	32,00,000
26 Capital Outlay on Public Works..	2,18,00,000	—	2,18,00,000
27 Capital Outlay on Road and Water Transport Schemes ..	8,00,000	—	8,00,000
28 Capital Outlay on Forests ..	3,00,000	—	3,00,000
29 Payment of Commuted Value of Pensions ..	10,000	—	10,000
30 Capital Outlay on Schemes of Government Trading ..	63,00,000	—	63,00,000
— Charges on account of Repayment of Debt ..	—	84,00,000	84,00,000
31 Loans and Advances by State/ Union Territory Governments ..	1,90,00,000	—	1,90,00,000
— Inter-State Settlement ..	—	5,50,000	5,50,000
GRAND TOTAL ..	22,18,52,000	2,24,48,000	24,43,00,000

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STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of Article 204 (1) read with Article 206 of the Constitution of India to provide for withdrawal out of the Consolidated Fund of the State of Himachal Pradesh of the moneys required to meet expenditure charged on the Consolidated Fund and other expenditure as Voted by the Legislative Assembly, equal to 1/4th of the estimated expenditure of Government of Himachal Pradesh for the financial year 1972-73 pending the completion of the procedure prescribed in Article 203 and 204 of the Constitution of India.

SIMLA:  
The 30th March, 1972.

Y. S. PARMAR,  
*Chief Minister.*

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RECOMMENDATION OF THE GOVERNOR UNDER ARTICLE  
207 OF THE CONSTITUTION OF INDIA  
[Finance Department file No. 3-46/72-Fin. (A)]

The Governor, having been informed of the subject matter of the proposed Himachal Pradesh Appropriation Bill, 1972, recommends under Article 207 of the Constitution, the introduction in and consideration by the Legislative Assembly of the said Bill.

*Simla-4, the 30th March, 1972.*

**No. 10-6/72-VS.**—In pursuance of rule 135 of the Rules of Procedure and Conduct of Business of the Himachal Pradesh Legislative Assembly, the Indian Stamp (Himachal Pradesh Amendment) Bill, 1972 (Bill No. 3 of 1972) as introduced in the Legislative Assembly on the 30th March, 1972 is hereby published in the Himachal Pradesh Government Gazette.

R. C. SHARMA,  
*Under Secretary.*

Bill No. 3 of 1972

**THE INDIAN STAMP (HIMACHAL PRADESH AMENDMENT)  
BILL, 1972**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A

**BILL**

*further to amend the Indian Stamp Act, 1899 (2 of 1899) in its application to Himachal Pradesh.*

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Stamp (Himachal Pradesh Amendment) Act, 1972.

Short ti  
and con  
encemen

(2) It shall come into force at once.

2. During the period of operation of this Act, the Indian Stamp Act, 1899, hereinafter referred to as the principal Act, in its application to the State of Himachal Pradesh, shall have effect subject to the amendment specified in section 3 of this Act.

Amend-  
ment  
Act No.  
of 1899.

3. After section 3-A of the principal Act, the following section shall be inserted, namely:—

Insertion  
new se  
tion 3-B

“3-B. Levy of additional duty (1) Every instrument chargeable with duty under section 3 read with all Articles of Schedule I-A as substituted by section 2 of the Indian Stamp (Himachal Pradesh Amendment) Act, 1969 shall, in addition to such duty, be chargeable with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription ‘refugee relief’ whether with or without any other design, picture or inscription.

(3) Except as otherwise provided in sub-section (2), the provisions of this Act shall, so far as may be, apply in relation to the additional duties chargeable under sub-section (1) in respect of the instruments referred to therein as they apply in relation to the duty chargeable under section 3 in respect of those instruments.”

16 of 1970

7 of 1971 30

4. (1) The Indian Stamp (Himachal Pradesh Amendment) Ordinance, 1971 is hereby repealed.

Repeal  
savings.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had commenced on the 15th November, 1971.

## STATEMENT OF OBJECTS AND REASONS

Due to the influx of Refugees from Bangla Desh into India during 1971 financial burden of huge magnitude had to be borne by the Government of India, who, in order to meet the financial crisis, promulgated Ordinance viz. the Stamp and Excise Duties (Amendment) Ordinance, 1971, amending the Indian Stamp Act, 1899 so far as the same was applicable to Union List subjects and with regard to the State subjects the Union Government advised the State Government to take similar steps to augment the State resources for raising the additional funds to strengthen financial position of the Government.

Since the Legislative Assembly of Himachal Pradesh was not in session at that time and the Governor, Himachal Pradesh was satisfied that the circumstances existed which rendered it necessary for him to take immediate steps under Article 213 of the Constitution, to amend the Indian Stamp Act, 1899, in its application to Himachal Pradesh, with a view to collect Refugee Relief Fund by way of stamp duty. Hence this Ordinance was promulgated.

This Bill seeks to replace the said Ordinance.

DES RAJ MAHAJAN,

*Minister-in-charge.*

SIMLA:

The 30th March, 1972.

## FINANCIAL MEMORANDUM

Under Clause 3 of the Bill an additional stamp duty of 10 paise per instrument is proposed to be imposed on every instrument liable to stamp duty under the Indian Stamp Act, 1899, as in force in Himachal Pradesh. This will yield an additional income approximately to the tune of Rs. 5000/- per annum. There will be no extra expenditure, for the collection of the additional duty proposed to be imposed under this Bill.

## MEMORANDUM REGARDING DELEGATED LEGISLATION

Nil

## RECOMMENDATIONS OF THE GOVERNOR UNDER ARTICLE 207 OF THE CONSTITUTION OF INDIA

[Noting paras 41 to 44 of the Revenue Department file No. 5-6/71-Rev. I].

The Governor of Himachal Pradesh having been informed of the subject matter of the Indian Stamp (Himachal Pradesh Amendment) Bill, 1972, recommends under Article 207 of the Constitution of India, the introduction and consideration of the Bill in the Legislative Assembly.

*Simla-4, the 30th March, 1972*

**No. 10-3/72 VS.**—In pursuance of rule 135 of the Rules of Procedure and Conduct of Business of the Himachal Pradesh Legislative Assembly, the Himachal Pradesh Passengers and Goods Taxation (Amendment)

Bill, 1972 (Bill No. 4 of 1972) as introduced in the Legislative Assembly on the 30th March, 1972, is hereby published in the Himachal Pradesh Government Gazette.

R. C. SHARMA,  
*Under Secretary.*

Bill No. 4 of 1972.

# THE HIMACHAL PRADESH PASSENGERS AND GOODS TAXATION (AMENDMENT) BILL, 1972

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A  
BILL

further to amend the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955).

Be it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Act, 1972.

(2) It shall come into force at once.

2. In sub-section (1) of section 3 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955, (hereinafter referred to as the principal Act), for the words “subject to a minimum of two paise in any one case, the amount of tax being calculated to the nearest paise” the following words shall be substituted, namely:—

“subject to a minimum of five paise in any one case, the amount of tax being calculated to the nearest multiple of five paise by ignoring two paise or less and counting more than two paise as five paise”.

3. After section 3 of the principal Act, the following section shall be inserted, namely:—

“3-A. *Levy of additional Tax.*—(1) Notwithstanding anything contained in this Act, there shall be levied, charged and paid to the State Government an additional tax on all fares in respect of all passengers carried by motor vehicles at the rate of five per centum of the value of fare valuing rupee one or above.

(2) The provisions of this Act shall, *mutatis mutandis*, apply in relation to the additional tax chargeable under sub-section (1).

(3) Where the State Government is of the opinion that it is necessary or expedient in the public interest so to do, it may by notification in the Official Gazette, exempt either in whole or in part and either absolutely or subject to such conditions, as it may specify in the notification, from the liability to pay the additional tax, under sub-section (1).”

4. (1) The Himachal Pradesh Passengers and Goods Taxation (Amendment) Ordinance, 1971 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act, as if this Act had commenced on the 1st December, 1971.

Short title and commencement.

Amendment of section 3.

Insertion of section 3-A.

Repeal and savings.

5 of 1955

8 of 1971

## STATEMENT OF OBJECTS AND REASONS

In the meeting of the Governors and the Chief Ministers with the Finance Minister of the Government of India, it was decided to raise additional money for the relief of Bangla Desh refugees by imposing nominal tax/duty/surcharge.

The Legislative Assembly of Himachal Pradesh was not in session at that time. In order to meet this exigency, the Governor of Himachal Pradesh, under the powers vested with him under Article 213 of the Constitution of India, had to promulgate the Himachal Pradesh Passengers and Goods Taxation (Amendment) Ordinance, 1971 (Himachal Pradesh Ordinance No. 8 of 1971).

The Himachal Pradesh Passengers and Goods Taxation (Amendment) Bill, 1972, will replace the Himachal Pradesh Passengers and Goods Taxation (Amendment) Ordinance, 1971 (Himachal Pradesh Ordinance No. 8 of 1971). The Bill also seeks to provide that passengers tax shall be calculated to the nearest multiple of five paise by ignoring two paise or less and counting more than two paise as five paise. The Bill seeks to achieve the aforesaid objects.

LAL CHAND PRARTHI,  
*Minister-in-charge.*

SIMLA:  
*The 30th March, 1972.*

## FINANCIAL MEMORANDUM

The Bill when enacted is likely to yield annual income to the tune of Rs. 10 lakhs. There will be no extra expenditure involved in the collection of additional tax levied under the provisions of the Bill.

## MEMORANDUM ON DELEGATED LEGISLATION

Since the levy of the additional tax under the Bill is a temporary fiscal measure and is required to be abolished as soon as other State Governments and Central Government decide to do so, sub-section (3) of section 3-A proposed to be inserted by clause 3 of the Bill, empowers the State Government, where it is of the opinion that it is expedient to do so, by notification in the Official Gazette, to exempt, wholly or partially, from the liability to pay the additional tax under this Bill.

## RECOMMENDATIONS OF THE GOVERNOR UNDER ARTICLE 207 OF THE CONSTITUTION OF INDIA

(Excise and Taxation Department file No. 2-6/71-E&T-(Sectt.))

The Governor of Himachal Pradesh having been informed of the subject matter of the Himachal Pradesh Passengers and Goods Taxation (Amendment) Bill, 1972, recommends under Article 207 of the Constitution of India, the introduction and consideration of the Bill in the Legislative Assembly of Himachal Pradesh.

**STATEMENT EXPLAINING THE CIRCUMSTANCES  
WHICH NECESSITATED MODIFICATIONS IN THE  
ORDINANCE**

The levy of additional tax is a temporary measure and is to be abolished as soon as a decision in this context has been made by the various State Governments and the Government of India. Therefore, the State Government is being empowered to abolish the additional tax by issuing a notification so that there is no delay in abolishing the levies.

The Ordinance is also being modified to make the relevant provisions more explicit. Otherwise there is no material change from the original provisions of the Ordinance.

**SIMLA:**  
*The 30th March, 1972.*

**LAL CHAND PRARTHI,**  
*Minister-in-charge.*

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*Simla-4, the 30th March, 1972*

**No. 10-2/72-VS.**—In pursuance of rule 135 of the Rules of Procedure and Conduct of Business of the Himachal Pradesh Legislative Assembly, the Himachal Pradesh General Sales Tax (Amendment) Bill, 1972 (Bill No. 5 of 1972) as introduced in the Legislative Assembly on the 30th March, 1972, is hereby published in the Himachal Pradesh Government Gazette.

**R. C. SHARMA,**  
*Under Secretary.*

Bill No. 5 of 1972.

**THE HIMACHAL PRADESH GENERAL SALES TAX  
(AMENDMENT) BILL, 1972**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

**A  
BILL**

*to amend the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968).*

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh General Sales Tax (Amendment) Act, 1972.

Short title  
and com-  
mencement

(2) It shall come into force at once.

2. After clause (o) of section 2 of the Himachal Pradesh General Sales Tax Act, 1968 (hereinafter referred to as the principal Act) the following clause shall be inserted, namely:—

Insertion of  
clause (p)  
of section  
2.

“(p) ‘surcharge’ means the levy described in section 6-A of this Act.”

3. After section 6 of the principal Act, the following section shall be inserted, namely:—

Insertion of  
section 6-A

“6-A. *Levy of surcharge.*—(1) There shall be levied, in the prescribed manner, a surcharge at the rate of 2 per cent on the total amount of sales or purchase tax which is payable on the sale or purchase of goods:

Provided that this surcharge shall not apply in respect of goods declared to be of special importance under section 14 of the Central Sales Tax Act, 1956, where the ceiling rate as prescribed under section 15 (a) of the aforesaid Act has been reached.

(2) Where the State Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, exempt, either in whole or in part, and either absolutely or subject to such conditions, as it may specify in the notification, from the liability to pay surcharge leviable under sub-section (1).”

4. In clause (a) of sub-section (2) of section 19 of the principal Act, after the words “and price thereof”, the following words shall be added, namely:—

Amendment  
of section  
19.

“and further showing the sales tax, the purchase tax and the surcharge involved”.

5. The Himachal Pradesh General Sales Tax (Amendment) Ordinance, 1971 (Himachal Pradesh Ordinance No. 9 of 1971) is hereby repealed.

Repeal and  
savings.

Notwithstanding such repeal, anything done or any action taken under the aforesaid Ordinance shall be deemed to have been done or taken under this Act, as if this Act had commenced on the 1st December, 1971.

## STATEMENT OF OBJECTS AND REASONS

In the meeting of the Governors and the Chief Ministers with the Finance Minister of the Government of India, it was decided to raise additional money for the relief of Bangla Desh refugees by imposing nominal tax/duty/surcharge. It was, therefore, decided to levy a surcharge at the rate of 2 per cent on the total amount of sales or purchase tax which is payable on the sale or purchase of goods.

The Legislative Assembly was not in session and circumstances existed which rendered it necessary for the Governor to take immediate action in promulgating an Ordinance under Article 213 of the Constitution. Accordingly, the Himachal Pradesh General Sales Tax (Amendment) Ordinance, 1971 (Himachal Pradesh Ordinance No. 9 of 1971) was promulgated.

This Bill seeks to replace the said Ordinance.

LAL CHAND PRARTHI,  
*Minister-in-charge.*

SIMLA:  
*The 30th March, 1972*

## FINANCIAL MEMORANDUM

The Bill when enacted is likely to yield an additional income of Rs. 4 lakhs per annum. There will be no extra expenditure involved for the collection of surcharge levied under section 6-A proposed to be inserted by clause 3 of the Bill.

## MEMORANDUM REGARDING DELEGATED LEGISLATION

Since the levy of surcharge under the Bill is a temporary fiscal measure and is required to be abolished as soon as other State Governments and the Central Government, decide to do so, sub-section (2) of section 6-A, proposed to be inserted by clause 3 of the Bill, empowers the State Government, where it is of the opinion that it is necessary or expedient in the public interest to do so, by notification in the Official Gazette, to exempt, wholly or partially, from the liability to pay the surcharge under this Bill.

## RECOMMENDATIONS OF THE GOVERNOR UNDER ARTICLE 207 OF THE CONSTITUTION OF INDIA

(The Excise and Taxation Department File No. 2-6/71-E&T(Sectt).)

The Governor of Himachal Pradesh, having been informed of the subject matter of the Himachal Pradesh General Sales Tax (Amendment) Bill, 1972, recommends under Article 207 of the Constitution of India, the introduction and consideration of the Bill in the Legislative Assembly of Himachal Pradesh.

# STATEMENT EXPLAINING THE CIRCUMSTANCES WHICH NECESSITATED MODIFICATIONS IN THE ORDINANCE

The levy of surcharge is a temporary measure and is to be abolished as soon as a decision in this context has been made by the various State Governments and the Government of India. Therefore, the State Government is being empowered to abolish the surcharge by issuing a notification so that there is no delay in abolishing the levies. Hence the modifications in the Ordinance.

LAL CHAND PRARTHI,  
*Minister-in-charge.*

SIMLA:  
*The 30th March, 1972.*

*Simla-4, the 30th March, 1972*

No. 10-1/72-V.S.—In pursuance of rule 135 of the Rules of Procedure and Conduct of Business of the Himachal Pradesh Legislative Assembly, the Himachal Pradesh Entertainment Duty (Amendment) Bill, 1972 (Bill No. 6 of 1972) as introduced in the Legislative Assembly on the 30th March, 1972, is hereby published in the Himachal Pradesh Government Gazette.

R. C. SHARMA,  
*Under Secretary,*

Bill No. 6 of 1972.

**THE HIMACHAL PRADESH ENTERTAINMENTS DUTY (AMENDMENT) BILL, 1972**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A

**BILL**

*further to amend the Himachal Pradesh Entertainments Duty Act, 1968 (Act No. 12 of 1968).*

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh Entertainments Duty (Amendment) Act, 1972.

Short title and commencement.

(2) It shall come into force at once.

12 of 1968

2. After section 3-A of the Himachal Pradesh Entertainments Duty Act, 1968, the following section shall be inserted, namely:—

Insertion of new section 3-B.

“3-B. *Levy of surcharge.*—(1) In addition to the entertainment duty payable under section 3 or section 3-A, a person admitted to an entertainment shall be liable to pay a surcharge at a flat rate of ten paise per ticket.

(2) The additional duty shall be collected by the proprietor by affixing adhesive stamp bearing the inscription ‘refugee relief’ whether with or without any other design, picture or inscription.

(3) Except as otherwise provided in sub-section (2), the provisions of this Act shall, *mutatis mutandis*, apply in relation to the surcharge chargeable under sub-section (1).

(4) Where the State Government is of the opinion that it is necessary or expedient in the public interest, so to do, it may by notification in the Official Gazette, exempt either in whole or in part and either absolutely or subject to such conditions, as it may specify in the notification, from liability to pay surcharge leviable under sub-section (1)”.

10 of 1971

3. (1) The Himachal Pradesh Entertainments Duty (Amendment) Ordinance, 1971, is hereby repealed.

Repeal and savings.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act, as if this Act had commenced on the 1st December, 1971.

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**STATEMENT OF OBJECTS AND REASONS**

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In the meeting of the Governors and the Chief Ministers with the Finance Minister of the Government of India, it was decided to raise additional money for the relief of Bangla Desh refugees by imposing nominal tax/duty/surcharge.

The Legislative Assembly of Himachal Pradesh was not in session at that time. In order to meet this exigency, the Governor of the Himachal Pradesh, under the powers vested with him under Article 213 of the Constitution of India, had to promulgate the Himachal Pradesh Entertainments Duty (Amendment) Ordinance, 1971 (Himachal Pradesh Ordinance No. 10 of 1971).

The Himachal Pradesh Entertainments Duty (Amendment) Bill, 1972 will replace the Himachal Pradesh Entertainments Duty (Amendment) Ordinance, 1971 (Himachal Pradesh Ordinance No. 10 of 1971). The Bill seeks to achieve the aforesaid object.

**LAL CHAND PRARTHI,**  
*Minister-in-charge.*

**SIMLA:**

**The 30th March, 1972.**

## FINANCIAL MEMORANDUM

The Bill when enacted is likely to yield an additional income of Rs. 2 lakhs per annum. There will be no extra expenditure in the collection of surcharge on cinema tickets levied under clause 2 of the Bill.

## MEMORANDUM ON DELEGATED LEGISLATION

Since the levy of the surcharge under the Bill is a temporary fiscal measure and is required to be abolished as soon as other State Governments and the Central Government decide to do so, sub-section 4 of section 3-B proposed to be inserted by clause 2 of the Bill, empowers the State Government, where it is of the opinion that it is expedient to do so, by notification in the Official Gazette, to exempt, wholly or partially, from the liability to pay the surcharge under this Bill.

## RECOMMENDATIONS OF THE GOVERNOR UNDER ARTICLE 207 OF THE CONSTITUTION OF INDIA

(The Excise and Taxation Department File  
No. 2-6/71-E&T—Sectt.).

The Governor of Himachal Pradesh, having been informed of the subject matter of the Himachal Pradesh Entertainments Duty (Amendment) Bill, 1972, recommends under Article 207 of the Constitution of India the introduction and consideration of the Bill in the Legislative Assembly of Himachal Pradesh.

## STATEMENT EXPLAINING THE CIRCUMSTANCES WHICH NECESSITATED MODIFICATIONS IN THE ORDINANCE

The levy of surcharge is a temporary measure and is to be abolished as soon as a decision in this context has been made by the various State Governments and the Government of India. Therefore, the State Government is being empowered to abolish the refugee relief surcharge by issuing a notification so that there is no delay in abolishing the proposed levy.

The Ordinance is also being modified to make the relevant provisions more explicit. Otherwise there is no material change from the original provisions of the Ordinance.

LAL CHAND PRARTHII,  
*Minister-in-charge.*

SIMLA:  
The 30th March, 1972.

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*Simla-4, the 30th March, 1972*

No. 10-7/72-V.S.—In pursuance of rule 135 of the Rules of Procedure and Conduct of Business of the Himachal Pradesh Legislative Assembly, the Punjab Motor Vehicles Taxation (Himachal Pradesh Amendment) Bill, 1972 (Bill No. 7 of 1972) as introduced in the Legislative Assembly on the 30th March, 1972 is hereby published in the Himachal Pradesh Government Gazette.

R. C. SHARMA,  
*Under Secretary,*

Bill No. 7 of 1972.

**THE PUNJAB MOTOR VEHICLES TAXATION  
(HIMACHAL PRADESH AMENDMENT) BILL, 1972**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

**A  
BILL**

*to amend the Punjab Motor Vehicles Taxation Act, 1924 (Act No. IV of 1924) as applicable to the areas comprised in Himachal Pradesh immediately before 1st November, 1966.*

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Punjab Motor Vehicles Taxation (Himachal Pradesh Amendment) Act, 1972.

(2) It shall come into force at once.

Short title  
and commencement.

2. In the Schedule to the Punjab Motor Vehicles Taxation Act, 1924 as applicable in the areas forming part of Himachal Pradesh immediately before 1st November, 1966, the following be substituted as item 1, 4A and 5, namely,—

Amendment of  
Schedule to  
the Punjab  
Motor Vehicles Taxation Act,  
1924.

**TAX SCHEDULE**

<i>Description of motor vehicles</i>	<i>Annual rate of tax</i>
	Rs. P.
1. Cycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 8 cwts. in weight unladen:—	
(a) Bicycles not exceeding 200 lbs. in weight unladen.	16.50
(b) Bicycles exceeding 200 lbs. in weight unladen.	33.00
(c) Bicycles if used for drawing a trailer or side-car, in addition.	11.00
(d) Tricycles	44.00
4-A. Vehicles plying for hire and ordinarily used for the transport of passengers outside the limits of a municipality or a cantonment or from a point within the limits of a municipality or cantonment to a point situated outside such limits or within the limits of another municipality or cantonment—	
(a) Other vehicles seating not more than four persons.	33.00
(b) Other vehicles seating more than four persons but not more than six persons.	44.00

1924

<i>Description of motor vehicles</i>	<i>Annual rate of tax</i> Rs. P.
(c) Other vehicles seating more than six persons but not more than twenty persons.	50.00
(d) Other vehicles seating more than twenty persons, for every additional person that can thus be seated to 32, in addition.	6.00
(e) Other vehicles seating more than 32 persons.	700.00
5. Motor vehicles other than those liable to tax under the foregoing provision of this schedule—	
(a) Seating not more than one person	44.00
(b) Seating not more than three persons	66.00
(c) Seating not more than four persons	88.00
(d) Seating more than four persons, for every additional persons that can be seated.	22.00

Repeal  
and savings.

3. The Punjab Motor Vehicles Taxation (Himachal Pradesh Amendment) Ordinance, 1971 (Himachal Pradesh Ordinance No. 11 of 1971) is hereby repealed.

Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had commenced on the 1st December, 1971.

## STATEMENT OF OBJECTS AND REASONS

The Punjab Motor Vehicles Taxation Act, 1924 as applied to Himachal Pradesh provides for the levy of tax on motor vehicles. In pursuance of the directive from the Union Ministry of Finance and with a view to augment the resources of the State, a surcharge at the rate of 10 per cent on road taxes in respect of certain categories of motor vehicles was levied with effect from 1st December, 1971 in the old areas of Himachal Pradesh through an Ordinance. While in the merged areas the surcharge was levied through a notification.

The Legislative Assembly was not in session and circumstances existed which rendered it necessary for the Governor to take immediate action in promulgating an Ordinance under Article 213 of the Constitution. Accordingly, the Punjab Motor Vehicles Taxation (Himachal Pradesh Amendment) Ordinance, 1971 (Ordinance No. 11 of 1971) was promulgated on 9th November, 1971.

This Bill seeks to replace the said Ordinance.

RAM LAL,  
*Minister-in-charge.*

SIMLA:

The 30th March, 1972.

## FINANCIAL MEMORANDUM

The Bill when enacted is likely to yield an approximate additional income of Rs. 10,000/- annually. No additional expenditure will be involved for the implementation of the provisions of the Bill.

## MEMORANDUM REGARDING DELEGATED LEGISLATION

Nil

## RECOMMENDATIONS OF THE GOVERNOR UNDER ARTICLE 207 OF THE CONSTITUTION OF INDIA

[Noting para 72 of the Transport Department file No. 4-6/67-Tpt.-II]

The Governor of Himachal Pradesh having been informed of the subject matter of the Punjab Motor Vehicles Taxation (Himachal Pradesh Amendment) Bill, 1972, recommends under Article 207 of the Constitution of India, the introduction and consideration of the Bill in the Legislative Assembly.

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*Simla-4, the 30th March, 1972*

No. 10-5/72-VS.—In pursuance of rule 135 of the Rules of Procedure and Conduct of Business of the Himachal Pradesh Legislative Assembly, the Himachal Pradesh Panchayati Raj (Amendment) Bill, 1972 (Bill No. 8 of 1972) as introduced in the Legislative Assembly on the 30th March, 1972, is hereby published in the Himachal Pradesh Government Gazette.

R. C. SHARMA,  
*Under Secretary.*

Bill No. 8 of 1972.

**THE HIMACHAL PRADESH PANCHAYATI RAJ (AMENDMENT)  
BILL, 1972**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A

BILL

*to amend the Himachal Pradesh Panchayati Raj Act 1968 (Act No. 19 of 1970)*

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh Panchayati Raj (Amendment) Act, 1972.

Short title and commencement.

(2) It shall come into force at once.

2. After section 257 of the Himachal Pradesh Panchayati Raj Act, 1968, the following section, shall be deemed to have been always inserted, namely:—

Insertion of section 258.

“258. Notwithstanding anything contained in sections 2 and 257 of this Act, the Gram Panchayats established in the Districts of Kangra, Kulu, Simla and Lahaul and Spiti under the Punjab Gram Panchayat Act, 1952 shall continue and be deemed to have always continued to discharge judicial functions under that Act, and in accordance with the rules framed thereunder; and the members of the Nyaya Panchayats established in the Districts of Mahasu, Sirmur, Kinnuar, Mandi, Bilaspur and Chamba, under the Himachal Pradesh Panchayat Raj Act, 1952, shall continue and be deemed to have always continued to hold office.”

3. (1) The Himachal Pradesh Panchayati Raj (Amendment) Ordinance, 1971 is hereby repealed.

Repeal and savings.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

19 of 1970

4 of 1953

6 of 1953

12 of 1971

## STATEMENT OF OBJECTS AND REASONS

The term of Nyaya Panchayats in the old areas was expiring and in the merged areas Nyaya Panchayats under the Himachal Pradesh Panchayati Raj Act, 1968 could not be established because elections to Gram Panchayats which could further elect Nyaya Panchayats, could not be held for administrative reasons. Section 206 of the Act provides that no Court shall take cognizance of cases and suits which are cognizable by Nyaya Panchayats. Therefore, it became necessary to extend the term of Nyaya Panchayats in the old areas and to empower the Gram Panchayats of the merged areas to continue to discharge judicial functions till separate Nyaya Panchayats are established. The Legislative Assembly was not in session and circumstances existed which rendered it necessary for the Governor to take immediate action by promulgating an Ordinance under Article 213 of the Constitution. Accordingly Ordinance No. 12 of 1971 was promulgated on 30th November, 1971. The Bill aims at replacing the said Ordinance without modification.

DES RAJ MAHAJAN,  
*Minister-in-charge.*

SIMLA:

The 30th March, 1972.

## FINANCIAL MEMORANDUM

Nil

## MEMORANDUM REGARDING DELEGATED LEGISLATION

Nil

*Simla-4, the 30th March, 1972*

No. 10-4/72-VS.—In pursuance of rule 135 of the Rules of Procedure and Conduct of Business of the Himachal Pradesh Legislative Assembly the Himachal Pradesh Motor Spirit (Taxation of Sales) (Amendment) Bill, 1972 (Bill No. 11 of 1972) as introduced in the Legislative Assembly on the 30th March, 1972, is hereby published in the Himachal Pradesh Government Gazette.

R. C. SHARMA,  
*Under Secretary.*

Bill No. 11 of 1972.

**THE HIMACHAL PRADESH MOTOR SPIRIT (TAXATION OF SALES)  
(AMENDMENT) BILL, 1972**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A

**BILL**

*to amend the Himachal Pradesh Motor Spirit (Taxation of Sales) Act, 1968  
(Act No. 10 of 1968).*

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh Motor Spirit (Taxation of Sales) (Amendment) Act, 1972.

Short title  
and com-  
mencement.

(2) It shall come into force on such date as the State Government may by notification appoint.

2. In section 2 of the Himachal Pradesh Motor Spirit (Taxation of Sales) Act, 1968 (hereinafter referred to as the principal Act), the following amendments shall be carried out:—

Amendment  
of section 2.

(a) at the end of clause (k) the word “and” shall be omitted;

(b) for the “.” occurring at the end of clause (l) the following shall be substituted, namely:—  
“; and”

(c) after clause (l) the following clause shall be added, namely:—

“(m) “refugee relief surcharge” means the levy described in section 3-A of this Act.”

3. After section 3 of the principal Act, the following section shall be inserted, namely:—

Insertion  
of section  
3-A.

“3-A (1) Notwithstanding anything contained in this Act, there shall be levied, charged and paid to the State Government a refugee relief surcharge at the rate of two per centum on the total amount of tax which is leviable on all retail sales of motor spirit.

Levy of  
refugee re-  
lief sur-  
charge.

(2) The refugee relief surcharge payable under sub-section (1) shall be paid and such payment shall be indicated on each memorandum of sale.

(3) Except as otherwise provided in sub-section (2) the provisions of this Act shall, *mutatis mutandis*, apply in relation to the refugee relief surcharge chargeable under sub-section (1).

(4) Where the State Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, exempt, either in whole or in part, and either absolutely or subject to such conditions, as it may specify in the notification, from the liability to pay refugee relief surcharge leviable under sub-section (1).

## STATEMENT OF OBJECTS AND REASONS

In the meeting of the Governors and the Chief Ministers with the Finance Minister of the Government of India, it was decided to raise additional money for the relief of Bangla Desh refugees by imposing nominal tax/duty/surcharge.

It has, therefore, been decided to impose a surcharge of two percentum on the total amount of tax leviable on all retail sales of motor spirit.

This Bill seeks to achieve this object.

LAL CHAND PRARTHII,

*Minister-in-charge.*

SIMLA:

The 30th March, 1972.

## FINANCIAL MEMORANDUM

The Bill when enacted is likely to yield annual income to the tune of Rs. 18,000/-. There will be no extra expenditure involved in the collection of surcharge under clause 3 of the Bill.

## MEMORANDUM ON DELEGATED LEGISLATION

Since the levy of surcharge under the Bill is a temporary fiscal measure and is required to be abolished as soon as other State Governments and the Central Government decide to do so, sub-section (4) of section 3-A proposed to be inserted by clause 3 of the Bill, empowers the State Government, where it is of the opinion that it is necessary or expedient in the public interest to do so, by notification in the Official Gazette, to exempt, wholly or partially, from the liability to pay the surcharge under this Bill.

## RECOMMENDATIONS OF THE GOVERNOR UNDER ARTICLE 207 OF THE CONSTITUTION OF INDIA

[The Excise and Taxation Department File No 2-6/71-E & T (Sectt)].

The Governor of Himachal Pradesh, having been informed of the subject matter of the Himachal Pradesh Motor Spirit (Taxation of Sales) (Amendment) Bill, 1972, recommends under Article 207 of the Constitution of India, the introduction and consideration of the Bill in the Legislative Assembly of Himachal Pradesh.